

Report on the

Office of District Attorney 26th Judicial Circuit

Russell County, Alabama

August 1, 2016 through June 30, 2021

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Honorable Rachel Laurie Riddle
Chief Examiner of Public Accounts
Montgomery, Alabama 36130

Dear Madam:

An examination was conducted on the Office of District Attorney, 26th Judicial Circuit, Russell County, Alabama, for the period August 1, 2016 through June 30, 2021. Under the authority of the ***Code of Alabama 1975***, Section 41-5A-19, I hereby swear to and submit this report to you on the results of the examination.

Respectfully submitted,

Jimmy Flowers
Examiner of Public Accounts

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Department of
Examiners of Public Accounts

SUMMARY

**Office of District Attorney
26th Judicial Circuit
Russell County, Alabama
August 1, 2016 through June 30, 2021**

The Office of District Attorney, 26th Judicial Circuit, Russell County, Alabama, (hereinafter referred to as the “District Attorney”) is responsible for law enforcement activities in the county. This includes the operation and administration of duties for which they were elected or appointed, in accordance with the *Code of Alabama 1975*, Section 12-17-184, which includes, but is not limited to: (1) To attend on the grand juries, advise them in relation to matters of law, and examine and swear witnesses before them; (2) To draw up all indictments and to prosecute all indictable offenses; (3) To prosecute and defend any civil action in the circuit court in the prosecution or defense of which the state is interested; and (4) To, at any time the grand jury is not in session, issue subpoenas and to administer oaths to individuals and examine them as to any violation of the criminal laws of the state. In addition, the District Attorney is responsible for the Restitution Recovery Division which accounts for restitution, District Attorney fees, and Circuit Court fees for cases in default in the Circuit Court. The Restitution Recovery Division was established under the authority of the *Code of Alabama 1975*, Section 12-17-225.1. The District Attorney is also responsible for the Worthless Check Unit which accounts for fees from service charges and restitution collected for processing worthless checks and the Worthless Check Fund which accounts for fees received from the Worthless Check Unit for processing worthless checks and disbursements. The Worthless Check Unit is established by the *Code of Alabama 1975*, Section 12-17-224 and the Worthless Check Fund is authorized by the *Code of Alabama 1975*, Section 12-17-224 (a) (2) (e) (2) (iii). Act Number 2012-364, Acts of Alabama, provided for the establishment of a Pre-Trial Diversion Program in Russell County.

Honorable Kenneth E. Davis served as District Attorney during the examination period.

This report presents the results of an examination of the Office of District Attorney and a review of the District Attorney’s compliance with applicable laws and regulations of the State of Alabama in accordance with the requirements of the Department of Examiners of Public Accounts under the authority of the *Code of Alabama 1975*, Section 41-5A-12.

FINDING

The following instance of noncompliance with state and local laws and regulations and other matters was found during the examination, as shown on the Schedule of State and Local Compliance and Other Findings and it is summarized below.

- ◆ 2021-001 relates to the failure of the District Attorney to ensure deposits were made timely.

EXIT CONFERENCE

The Official was invited to and attended an exit conference to discuss the results of this examination. Representing the Department of Examiners of Public Accounts were: David J. Lane, Sr., Audit Manager; and Jimmy Flowers, Examiner.

*Schedule of State and Local
Compliance and Other Findings*

Schedule of State and Local Compliance and Other Findings

August 1, 2016 through June 30, 2021

Ref. No.	Finding/Noncompliance
2021-001	<p><u>Finding:</u> The <i>Minimum Accounting Requirements for the Office of District Attorney</i>, prescribed by the Chief Examiner of Public Accounts under the authority of the <i>Code of Alabama 1975</i>, Section 41-5A-21, require all amounts collected to be deposited daily. Testing of receipts and deposits for the Pre-Trial Diversion Program revealed that deposits were not made daily, and in some instances, were not made weekly. Procedures were not in place to ensure that money collected for the Pre-Trial Diversion Program was deposited daily. As a result, money which was collected but not deposited into the bank account timely was exposed to risks of loss or theft.</p> <p><u>Recommendation:</u> The District Attorney should establish procedures to ensure that all money received for the Pre-Trial Diversion Program is deposited daily.</p>

Financial Information

Summary of Receipts, Disbursements and Cash Balances
August 1, 2016 through June 30, 2021

	District Attorney's Fund	Worthless Check Fund	Worthless Check Unit Fund	Restitution Fund	Helping Families Initiative Fund	Total
<u>Receipts</u>						
Fees	\$ 975,422.95	\$	\$	\$ 230,627.91	\$	\$ 1,206,050.86
State Incentives and Cost Reimbursements	1,675,230.31					1,675,230.31
Grant	12,740.41				342,296.31	355,036.72
Restitution	100,434.73			221,958.74		322,393.47
Pre-Trial Diversion	431,162.00					431,162.00
County Commission	375,000.00					375,000.00
Interest			26.32	44.95		71.27
Miscellaneous	935.51			18,757.33		19,692.84
Total Receipts	3,570,925.91		26.32	471,388.93	342,296.31	4,384,637.47
<u>Disbursements</u>						
Salaries and Salary Supplements	2,904,480.94		67,000.00		192,125.48	3,163,606.42
Travel, Education and Witness Expense	56,760.59				2,738.85	59,499.44
Office Supplies and Maintenance	208,364.84		50,395.72	377.12	16,757.91	275,895.59
Telephone, Postage and Insurance					13,031.81	13,031.81
Automotive Expenses	28,311.57		11,460.50			39,772.07
Equipment Lease	116,342.56		19,574.40			135,916.96
Other Current	88,741.92		84,251.37		1,310.86	174,304.15
Restitution				221,958.74		221,958.74
Capital Outlay	12,473.05		1,989.20		35,009.96	49,472.21
Total Disbursements	3,415,475.47		234,671.19	222,335.86	260,974.87	4,133,457.39
Excess of Receipts Over/(Under) Disbursements	155,450.44		(234,644.87)	249,053.07	81,321.44	251,180.08
<u>Operating Transfers In/(Out)</u>						
Transfers In		230,627.91	249,063.84			479,691.75
Transfers Out		(230,627.91)		(249,063.84)		(479,691.75)
Total Operating Transfers			249,063.84	(249,063.84)		
Excess of Receipts and Transfers In Over/ (Under) Disbursements and Transfers Out	155,450.44		14,418.97	(10.77)	81,321.44	251,180.08
Cash Balances - August 1, 2016	47,030.87		3,731.42	10.77		50,773.06
Cash Balances - June 30, 2021	\$ 202,481.31	\$	\$ 18,150.39	\$	\$ 81,321.44	\$ 301,953.14

Description and Source of Funds

The following is a brief summary and description of the different funds that were utilized by the Office of District Attorney, 26th Judicial Circuit, Russell County, Alabama, for the period August 1, 2016 through June 30, 2021.

- ◆ **District Attorney's Fund** – accounts for court fees, Pre-Trial Diversion fees and fees on restitution recovery received from the Circuit Clerk in Russell County, and for the receipt and disbursement of cost reimbursement and incentive money paid by the State Department of Human Resources for the purposes of enforcing the support obligations owed by absent parents, locating absent parents, establishing paternity and obtaining child and spousal support.
- ◆ **Worthless Check Fund** – accounts for fees received from the Restitution Fund for processing worthless checks. The fund is authorized by the *Code of Alabama 1975*, Section 12-17-224 (a) (2) (e) (2) (iii). This fund is held by the Russell County Commission in trust for the District Attorney.
- ◆ **Worthless Check Unit Fund** – accounts for fees received from the Worthless Check Fund for processing worthless checks and disbursements made to defray the reasonable expenses incurred by the District Attorney and the administrative expenses of the program. The Worthless Check Unit is established by the *Code of Alabama 1975*, Section 12-17-224.
- ◆ **Restitution Fund** – accounts for fees from service charges, court costs and restitution collected for processing worthless checks.
- ◆ **Helping Families Initiative Fund** – accounts for grant proceeds and donations used to fund salaries of three employees who identify students of the Russell County Board of Education and Phenix City Schools with behavior problems to help prevent them from entering the juvenile justice system.